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11-CV-01130-CMP

UNITED STATES DISTRICT COURT
IN THE WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

United States of America, *ex rel.* Kinetic
Industries, Inc.

Plaintiff,

vs.

Univar USA, Inc.; Deko International Co.
Ltd.; UTi, Inc., and John Does 1-102,

Defendants.

CIVIL ACTION NO.

11-CV-1130 RSM

COMPLAINT AND DEMAND
FOR JURY TRIAL

FILED IN CAMERA AND UNDER SEAL

I. INTRODUCTION

1. This is an action brought by Relator Kinetic Industries, Inc. ("Kinetic" or "Relator"), a domestic manufacturer of the chemical food and beverage additive saccharin. Kinetic brings this action on behalf of the United States of America against various United States importers under the *qui tam* provisions of the False Claims Act, 31 U.S.C. §§ 3729 *et seq.* (the "False Claims Act" or the "Act"). This action seeks to recover damages sustained by, and penalties owed to, the United States as a result of the defendants having knowingly presented or causing to be presented false records or statements to the government material to the defendants' obligations to pay United States Customs duties in connection with the importation of saccharin

See 42599 / No Iss.

1 from the People's Republic of China. On July, 9, 2003, the Commerce Department issued an
2 Order imposing an antidumping duty of 329.94% of the value of Chinese saccharin imported to
3 the United States. After the Commerce Department issued the antidumping Order, the
4 defendants have been mislabeling the country of origin of Chinese saccharin to avoid payment of
5 the duty. Rather than state that the saccharin imported to the U.S. originated in China, the
6 defendants have falsely identified Taiwan as the saccharin's country of origin on U.S. Customs
7 entry documents.

8 2. Based on International Trade Commission data for imports of sodium saccharin to
9 the United States (HTSUS Code 2925.11.00), from the year 2001 through 2003 (the three years
10 immediately preceding the antidumping Order), over 2700 metric tons of saccharin was imported
11 to the U.S. from China. During that same period no saccharin was imported to the U.S. from
12 Taiwan. After the antidumping Order against Chinese saccharin was issued, however, Chinese
13 saccharin began entering the U.S. falsely identified as originating from Taiwan. From January
14 2004 through December 2010, nearly 2500 metric tons of saccharin valued at approximately \$27
15 million was imported to the United States from Taiwan. In 2011 to date, over 181 metric tons of
16 saccharin valued at approximately \$1.5 million has been imported to the United States from
17 Taiwan. As a result of the defendants false representations, the United States has suffered
18 damages of nearly \$100 million in unpaid Customs duties.

19 3. The False Claims Act provides that any person "who knowingly makes, uses, or
20 causes to be made or used, a false record or statement material to an obligation to pay or transmit
21 money or property to the Government, or knowingly conceals or knowingly and improperly
22 avoids or decreases an obligation to pay or transmit money or property to the Government," is
23 liable for a civil penalty of up to \$11,000 for each false claim presented to the United States, plus
24 three times the amount of damages sustained by the Government because of the defendants' acts.
25

1 31 U.S.C. § 3729(a)(1)(G) (as amended, 2009).¹

2 4. Based on these provisions, Relator seeks to recover damages and civil penalties
3 arising from the defendants' presentation of material false information to the Government in
4 connection with the importation of saccharin into the United States.

5 II. JURISDICTION AND VENUE

6 5. This Court has jurisdiction over the claims brought under the False Claims Act
7 pursuant to 31 U.S.C. § 3730(a) and 28 U.S.C. §§ 1331.

8 6. This Court has personal jurisdiction over the defendants pursuant to 31 U.S.C. §
9 3732(a), which provides that "[a]ny action under section 3730 may be brought in any judicial
10 district in which the defendant or, in the case of multiple defendants, any one defendant can be
11 found, resides, transacts business, or in which any act proscribed by section 3729 occurred."
12 Section 3732(a) also authorizes the Court to issue and serve summonses "at any place within or
13 outside the United States." During all relevant times, the defendant Univar USA, Inc. ("Univar")
14 resided, could be found, and transacted business in the Western District of Washington. In
15 addition, several of the acts proscribed by § 3729 occurred in the Western District of
16 Washington.

17 7. Venue is proper in this district pursuant to 31 U.S.C. § 3732(a) because the
18 defendant Univar can be found, resides, and transacts business within this District, and because
19 several of the acts complained of herein took place in this District.

20 III. THE PARTIES

21 8. Plaintiff and Relator, Kinetic Industries, is a New York corporation having its
22

23 ¹ The Act was amended to its present form on May 20, 2009. For allegations contained herein that occurred prior
24 to May 20, 2009, the former provision of the Act applies. The former section of the statute, 31 U.S.C. §
25 3729(a)(7), provided that any person who "knowingly makes, uses, or causes to be made or used, a false record
or statement to conceal, avoid, or decrease an obligation to pay or transmit money or property to the
Government," is liable for treble damages and a penalty of up to \$11,000 per false claim.

1 principal place of business in Flushing, New York. Kinetic is a domestic manufacturer of
2 saccharin. Kinetic brings this action for violations of 31 U.S.C. § 3729 et seq. on behalf of itself
3 and the United States Government pursuant to 31 U.S.C. § 3730(b)(1).

4 9. The defendant Univar USA, Inc. is a Washington corporation located at 17425
5 NE Union Hill Road, Redmond, Washington. According to its internet website, Univar “is the
6 leading chemical distributor in the United States, providing more chemical products and related
7 services than any other company in the marketplace.” <http://www.univarusa.com/aboutus.htm>
8 (last visited June 15, 2011). Among the services it performs, Univar is an importer of saccharin
9 exported from Taiwan to the United States.

10 10. The defendant Deko International Co., Ltd. (“Deko”), is a Missouri corporation
11 located at 4283 Shoreline Drive, Earth City, Missouri. Deko is a distributor and importer of food
12 products and food additives, including saccharin exported from Taiwan to the United States.

13 11. The defendant UTi, Inc. is a New York corporation, located at 6610-B Tributary
14 Street, Suite 205, Baltimore, Maryland. It is a freight forwarding, logistics, and Customs
15 brokerage company. During the times relevant to this Complaint, it acted as an importer or
16 Customs broker for saccharin exported from Taiwan to the United States.

17 12. John Does 1 through 102 are United States importers of saccharin. Kinetic is
18 unaware of the true names of the Doe defendants sued herein as John Does 1 through 102 and
19 therefore sues these defendants by fictitious names. These Doe defendants are the importers of
20 record of various shipments of saccharin into the United States for which Taiwan was falsely
21 represented to be the country of origin. Under 19 C.F.R. §103.31(d), an importer or consignee
22 may request confidential treatment by United States Customs and Border Protection of its name
23 and address contained in inward manifests, to include identifying marks and numbers, and also
24 request confidential treatment of the name and address of the shipper or shippers to such
25 importer or consignee. U.S. importers of saccharin from Taiwan frequently elected to keep their

1 identities confidential on publicly available import and shipping records. Accordingly, their true
2 identities are unknown to Kinetic at the present time. Kinetic will amend this Complaint to
3 allege the true names of the Doe defendants when ascertained. Kinetic will exercise due
4 diligence to ascertain the Doe defendants true names and contact information and, pursuant to 31
5 U.S.C. § 3730(b)(2), will affect service on those defendants when appropriate. Kinetic is
6 informed and believes and therefore alleges that each of the Doe defendants is responsible for
7 false representations alleged herein and that the United States sustained damages and is entitled
8 to penalties from them as a result.

9 **IV. OTHER PARTIES PARTICIPATING IN THE DEFENDANTS' FALSE**
10 **REPRESENTATIONS**

11 13. Lung Huang Trading Co. is located at 4F No. 19, Lane 142, Wen Chu Road,
12 Tsoying, Taiwan. It is an importer of saccharin from China to Taiwan and exporter of saccharin
13 from Taiwan to the United States.

14 14. High Trans Corporation ("High Trans") is located at 115 Chyi Nan Road Dha
15 Sheh, Kaohsiung Shian, Taiwan. It is an importer of saccharin from China to Taiwan and
16 exporter of saccharin from Taiwan to the United States.

17 15. Seicheng Chemical Company, Ltd. ("Seicheng") is located at No. 257, Yuanshui
18 Road, Sec. 1, Yuanlin Town, Changhwa County, Taiwan. Seicheng shares ownership in
19 common with High Trans and is an importer of saccharin from China to Taiwan and exporter of
20 saccharin from Taiwan to the United States.

21 16. Sun Disc Company, Ltd. is located at 129 Fu Hsin South Road, 14th Floor, Sec.1,
22 Taipei, Taiwan. It is also believed to be affiliated with High Trans and Seicheng. It is also an
23 importer of saccharin from China to Taiwan and exporter of saccharin from Taiwan to the United
24 States.

V. THE CHINESE SACCHARIN MANUFACTURERS

17. Tianjin Changjie Chemical Co., Ltd. ("Tianjin Changjie") is located at Tianjin Beichen Science and Technology Park, North Fengchanhe River Jinwei Road, Yixingfu Beichen District, China. Tianjin Changjie is a saccharin manufacturer and exporter. It produces between 4,000 and 6,000 metric tons of saccharin annually. It exports saccharin to approximately 30 countries, including Taiwan.

18. Pingdingshan Coal Group Kaifeng Xinghua Fine Chemical Factory ("Kaifeng") is located at East Nangan Road, Kaifeng, Henan Province, China. Kaifeng is a saccharin manufacturer and exporter. It produces between 7,000 and 10,000 metric tons of saccharin annually and exports to more than 20 countries, including Taiwan.

19. Tianjin North Food Co., Ltd. ("Tianjin North") is located at No. 42, Baoyuan Road, Jinnan Development Zone (East District), Tianjin, China. It produces approximately 5,000 metric tons of saccharin annually and exports over 60% of its saccharin to foreign markets, including Taiwan.

20. Suzhou Fine Chemicals Group Co., Ltd. ("Suzhou") is located at Sukon Highway, Suzhou, Jiangsu Province, China. During relevant times, Suzhou is believed to have produced approximately 3,500 metric tons of saccharin annually and exported saccharin to foreign markets, including Taiwan.

21. Shanghai Fortune Chemical Co. Limited ("Shanghai Fortune") is located at 1823 Star House, 3, Salisbury Road, Tsimsha Tsui, Kowloon, Hong Kong. Because it supplies its saccharin to foreign markets at fair market value, including to the United States, Shanghai Fortune is the only Chinese exporter/producer that can export to the United States at a 0% dumping rate under the United States Commerce Department's Order imposing an antidumping duty on saccharin imported from China. *"Saccharin from the People's Republic of China: Final Results of the 2005-2006 Antidumping Duty Administrative Review,"* 72 Fed. Reg. 51800 (Sept.

11, 2007) (imposing 0% antidumping margin on saccharin imported from Shanghai Fortune).

VI. BACKGROUND

A. The Commerce Department's Order Imposing An Antidumping Duty On Saccharin From The People's Republic Of China

22. Saccharin is a chemical additive, made from petroleum-based chemicals, that is used primarily as a non-nutritive sweetener in beverages, foods, table top sweeteners, animal feeds, and personal care products such as toothpaste.

23. "Three chemical variations of saccharin are generally available: (1) sodium saccharin, which accounts for the bulk of U.S. consumption . . . (2) calcium saccharin . . . ; and (3) acid (or insoluble) saccharin . . ." *"Saccharin from China: Investigation No. 731-TA-1013 (Final)"*, USITC Pub. No. 3606 (June 2003) at 4.

24. China is the world's largest producer and exporter of saccharin. Most of the saccharin produced in the United States and in China is sodium saccharin.

25. Title 19 U.S.C. § 1673, provides the statutory authority for the United States Department of Commerce to impose antidumping duties on foreign goods that may be sold in the United States at less than their fair market value. The statute provides:

§ 1673. Imposition of antidumping duties

If—

(1) the administering authority determines that a class or kind of foreign merchandise is being, or is likely to be, sold in the United States at less than its fair value, and

(2) the Commission determines that—

(A) an industry in the United States—

(i) is materially injured, or

(ii) is threatened with material injury, or

(B) the establishment of an industry in the United States is materially retarded,

by reason of imports of that merchandise or by reason of sales (or the likelihood of sales) of that merchandise for importation, then there shall be imposed upon such merchandise an antidumping duty, in addition to any other duty imposed, in an amount equal to the amount by which the normal value exceeds the export price (or the constructed export price) for the merchandise. For purposes of this section and section 1673d (b)(1) of this title, a reference to the sale of foreign merchandise includes the entering into of any leasing arrangement regarding the merchandise that is equivalent to the sale of the merchandise.

26. On July 11, 2002, PMC Specialties Group, a producer of saccharin in the United States, filed an antidumping petition with the United States Commerce Department ("Commerce Department") and United States International Trade Commission ("USITC") against saccharin from China.

27. Pursuant to its statutory authority, effective July 11, 2002, the USITC instituted a preliminary injury investigation of saccharin imported from the People's Republic of China to determine whether there was a reasonable indication that the domestic saccharin industry was materially injured or threatened with material injury by reason of imports of saccharin from China.

28. On August 8, 2002, the Commerce Department initiated an antidumping investigation on saccharin from China. On August 30, 2002, the USITC made a preliminary affirmative injury determination, 67 Fed. Reg. 55872, and on December 27, 2002, the Commerce Department issued a preliminary determination of dumping, 67 Fed. Reg. 2002. Five Chinese saccharin producers were subject to the Commerce Department's initial investigation: Tianjin Changjie, Kaiefeng, Suzhou, Tianjin North, and Shanghai Fortune. On May 20, 2003, the Commerce Department issued its final antidumping determination, 67 Fed. Reg. 6885, and on June 25, 2003, the USITC determined that the United States saccharin industry "was materially injured by reason of less than fair value imports of saccharin from China." *"Saccharin from China,"* 68 Fed. Reg. 37,863 (June 25, 2003); *"Saccharin from China: Investigation No. 731-TA-1013 (Final),"* USITC Pub. No. 3606 (June 2003).

1 29. In accordance with its statutory mandate, on July 9, 2003 the Commerce
2 Department issued an Order directing the United States Customs and Border Protection ("CBP")
3 to assess antidumping cash deposits (to collect antidumping duty deposits or assess antidumping
4 duties) ranging from 249.39% to 329.94% of the value of the goods on "all types of saccharin"
5 from China. 68 Fed. Reg. 40906 (July 9, 2003).

6 30. All Chinese producers/exporters are covered by the antidumping order on
7 Saccharin from China. Almost all Chinese producers/exporters are subject to an antidumping
8 rate of 329%. The only exception to the antidumping order on Chinese saccharin is Shanghai
9 Fortune. Through the review process at the Commerce Department, Shanghai Fortune obtained
10 a 0% dumping margin, 72 Fed. Reg. 51800 (September 11, 2007). Shanghai Fortune produces
11 saccharin in Shanghai, China and does not have any duty imposed on its exports. It is the only
12 Chinese company that can lawfully export Chinese saccharin to the United States without the
13 payment of antidumping duties of over 300%. None of the saccharin that is the subject of
14 Relator's Complaint, however, was imported from Shanghai Fortune. Rather, the saccharin
15 subject to the Complaint was imported from Chinese producers who were subject to the
16 antidumping duty.

17 31. Title 19 U.S.C. § 1675(c), as amended, provides that five years after the date of
18 publication of an Order imposing antidumping duties, the Commerce Department and the USITC
19 must conduct a review of the antidumping duty Order to determine whether revoking the order
20 would be likely to lead to continuation or recurrence of dumping and of material injury to the
21 affected United States industry respectively.

22 32. In June 2008, the Commerce Department initiated its five year review of the
23 antidumping Order on Chinese saccharin. 73 Fed. Reg. 31974 (June 5, 2008). The USITC
24 conducted a full investigation and concluded "that revocation of the antidumping duty order on
25 saccharin from China would be likely to lead to continuation or recurrence of material injury" to

1 the United States saccharin industry. *"Saccharin from China, No. 731-TA-1013 (Review)"*,
 2 USITC Pub. No. 4077 (May, 2009).

3 33. Following the five year review, on June 8, 2009 the Commerce Department issued
 4 a notice of continuation of the antidumping duty order on Chinese saccharin.

5 34. Accordingly, from June 9, 2003 to the present, all saccharin exported to the
 6 United States from China has been subject to antidumping duties of 329.94% of the value of the
 7 goods, with the sole exception of saccharin exported by Shanghai Fortune.

8 **B. The Importer Of Record Is Liable For Duties Owed To The Government**
 9 **And Is Required To Certify The Country Of Origin Of The Imported Goods.**

10 35. The "importer of record" is defined as the owner or purchaser of the goods, or
 11 when designated by the owner, purchaser, or consignee, a licensed customs broker. 19 U.S.C. §
 12 1484(a)(2)(B). The importer of record is the individual or firm liable for payment of all duties
 13 and meeting all statutory and regulatory requirements incurred as a result of importation. 19
 14 U.S.C. § 1484; 19 C.F.R. § 141.1. Antidumping duties are treated as regular customs duties.
 15 See, e.g., CBP Ruling HQ 224043 (Dec. 17, 1992, citing C.S.D. 82-4).

16 36. When imported goods arrive at the United States' border for entry, the importers
 17 of record or agents acting on their behalf are required to complete a Department of Homeland
 18 Security, CBP Entry Summary known as a CBP Form 7501. The CBP Form 7501 requires the
 19 importer of record or an agent on its behalf to provide a Declaration that the matters contained on
 20 the form are true and correct to the best of the Declarant's knowledge and belief.

21 37. The CBP Form 7501 requires the importer of record or the agent acting on its
 22 behalf truthfully to certify the country of origin of the imported goods.

23 38. The "country of origin" is the country of manufacture of the imported article.
 24 When merchandise is exported from a country other than that in which it originated, the actual
 25 country of origin must be specified, rather than the country of exportation.

**VII. THE DEFENDANTS' SCHEME TO TRANSSHIP CHINESE SACCHARIN AND
FALSIFY THE COUNTRY OF ORIGIN ON CUSTOMS' DOCUMENTS TO
AVOID PAYMENT OF THE ANTIDUMPING DUTY**

39. Transshipment refers to the manipulation of documents and shipping logistics to disguise the true country of origin of a product. Transshipment, in the antidumping context, is an illegal device used to avoid payment of antidumping duties.

40. It is well known in the shipping and import industries in the United States that transshipment is a common device used by foreign exporters and U.S. importers illegally to avoid payment of antidumping duties on products originating in China.

41. U.S. importers identifying the country of origin of products subject to antidumping duties would or, in the exercise of due diligence, should be aware such goods could be transshipped.

A. Saccharin Is Not Produced In Taiwan

42. There are two saccharin production processes commonly in use worldwide, the Maumee process and the Remsen-Fahlberg process. The Maumee method was developed in the United States and is the only process used in China.

43. Both the Maumee method and the Remsen-Fahlberg method rely on the use of hazardous and toxic chemicals as input components to create the chemical reactions necessary to produce saccharin. Ortho-toluene sulfonamide ("toluene") is the starting material for the Remsen-Fahlberg process. Among other toxic and hazardous chemical inputs, the Maumee process requires the use phthalic anhydride ("PA"), chlorine, and toluene.

44. A saccharin manufacturing facility using either method requires several raw material storage tanks; six or more reactor tanks, which are glass lined steel tanks; two or more crystallization units; a centrifuge; an active carbon filtration system; a water ionization facility; a drying room; a packing room; waste water disposal or treatment facilities; and hazardous materials storage facilities.

1 45. There is no facility in Taiwan capable of producing saccharin by the Maumee,
2 Remsen-Fahlberg, or any other process.

3 46. It is commonly known in the saccharin industry and among U.S. importers of
4 saccharin that Taiwan does not have, nor has it had in at least the past decade, any factories
5 capable of producing saccharin in any of its forms or by any process of production.

6 47. Taiwan has strict environmental laws, which are rigorously enforced.
7 Enforcement of Taiwan's environmental laws resulted in the cessation of saccharin production in
8 that country at least a decade ago. These same laws prevent resumption of saccharin production.

9 48. Phthalic anhydride ("PA") is one of the primary and necessary chemicals required
10 to produce saccharin by the Maumee method. Chlorine is also used to produce saccharin by the
11 Maumee method. Toluene is required to produce saccharin by both the Maumee and Remsen-
12 Falberg methods. All of these chemicals are subject to Taiwan environmental laws and require
13 any person who possesses or uses them to obtain a permit from the appropriate Taiwan
14 regulatory agency.

15 49. There is no entity or person in Taiwan possessing the permits required by the
16 Taiwanese government to use the primary chemical ingredients required to manufacture
17 saccharin by any process.

18 50. There are three companies registered with the Taiwan Department of Health as
19 manufacturers of saccharin. Two of the registered companies are located in China: Suzhou and
20 Tianjin Changjie. The third is a Taiwanese company called High Trans.

21 51. Although High Trans is registered as a Taiwanese saccharin manufacturer, it
22 holds none of the permits required to use the chemical ingredients necessary to manufacture
23 saccharin.

24 52. PA is strictly controlled by Taiwan's environmental protection laws. PA is a
25 regulated substance under the Taiwan Toxic Chemical Substances Control Act ("TTCSA") as a

1 Category 73 toxic substance. Under the TTCSA, a Category 73 substance may not be used in
2 any manufacturing process to produce saccharin. Under the TTCSA, PA may only be used for
3 the following purposes: (1) research, experimentation, and education; (2) all types of resins; (3)
4 phthalates; (4) dyes; (5) coatings; (6) polyester resin; (7) adhesive; and (8) non-asbestos liner
5 panels to prevent rubber aging.

6 53. None of the legally allowed uses of PA includes the production of saccharin or,
7 for that matter, any food additive.

8 54. High Trans, the one Taiwan company with a saccharin manufacturing permit,
9 only has a permit to sell PA. It does not have a permit to "use" PA in any manufacturing
10 process.

11 55. Chlorine is also a necessary chemical ingredient for the production of saccharin
12 and is also strictly regulated by Taiwan environmental laws. Chlorine is a regulated substance
13 under the TTCSA as a Category 49 toxic substance. Under the TTCSA, a Category 49 substance
14 may not be used in any manufacturing process to produce saccharin. Under the TTCSA,
15 chlorine may only be used for the following purposes: (1) research, experimentation, and
16 education; (2) as a cyanide based solvent; (3) sodium hypochlorite, chlorinated volatile organic
17 compounds, etc; (4) manufacturing of synthetic vinyl chloride, dyes, plastics, rubber, medical
18 treatment, and agricultural chemicals; (5) manufacturing of synthetic antifreeze, refrigerant,
19 bleaching agents, adhesives, sticking agents, fireproof materials, tin stabilizers, and aluminum;
20 (6) refining magnesium and other metals; manufacturing batteries; (8) disinfectant; (9) engraving
21 semiconductor chips; (10) manufacturing of shrink-proof wool, bromine, dichloromethane,
22 chlorinated wax, and titanium; (11) as an oxidizing agent; (12) manufacturing of phosgene; and
23 (13) manufacturing of hypochlorous acid. None of the permitted uses includes the production of
24 sodium saccharin or any food additive.

25 56. High Trans, the one Taiwan company with a saccharin manufacturing permit,

1 does not have a permit to sell, manufacture, import, use, or store chlorine for any purpose.

2 57. Aminotoluene (“toluene”) is another necessary chemical ingredient for the
3 production of saccharin and is also strictly regulated by Taiwan environmental laws. O-
4 aminotoluene, m-aminotoluene, and p-aminotoluene, are all regulated under the TTCSA as
5 Category 39 toxic substances. Under the TTCSA, a Category 39 substance may be used for the
6 manufacture of saccharin. However, there are no entities in Taiwan possessing a permit or
7 approval from the Taiwan Environmental Protection Agency to use or import toluene.

8 58. High Trans, the one Taiwan company with a permit to manufacture saccharin,
9 does not have a permit to sell, manufacture, import, use, or store toluene for any purpose.

10 59. High Trans’s affiliated company, Seicheng, does not hold any permits to use or
11 handle any of the toxic substances controlled by the TTCSA that are necessary to produce
12 saccharin. Seicheng does not hold a permit to use or handle PA for any purpose. Seicheng does
13 not hold a permit to use or handle chlorine for any purpose. Seicheng does not hold a permit to
14 use or handle toluene for any purpose.

15 60. Punishment for violations of the TTCSA include fines of up to \$5 million New
16 Taiwan Dollars and termination of the company’s business for unauthorized use or failure to
17 apply for an appropriate toxic substances permit. *Taiwan Toxic Control Substances Act*, Art. 29
18 (<http://law.epa.gov.tw/en/laws/788537580.html>).

19 61. In addition to being highly toxic, the chemical compounds and reactions involved
20 in the process of manufacturing saccharin are extremely volatile. In 1962, the Maumee
21 Chemical Plant—the saccharin manufacturing facility after which the Maumee process was
22 named—exploded killing nine people, injuring 41, and “spewing wreckage over a five block
23 area.” [http://news.google.com/newspapers?id=iPYeAAAIBAJ&sjid=1IsEAAAIBAJ&pg=](http://news.google.com/newspapers?id=iPYeAAAIBAJ&sjid=1IsEAAAIBAJ&pg=6779,1317557&dq=maumee+chemical+co&hl=en)
24 [6779,1317557&dq=maumee+chemical+co&hl=en](http://news.google.com/newspapers?id=iPYeAAAIBAJ&sjid=1IsEAAAIBAJ&pg=6779,1317557&dq=maumee+chemical+co&hl=en) (last visited, June 20, 2011). Under Taiwan
25 law, the penalty for a death resulting from the unauthorized use of a toxic substance is up to life

imprisonment. *Taiwan Toxic Control Substances Act*, Art. 32 (<http://law.epa.gov.tw/en/laws/788537580.html>).

62. The production of saccharin also involves the production of waste streams, including a great quantity of waste water. High Trans does not possess any of the waste water treatment or disposal permits required of a saccharin manufacturing facility under Taiwan law.

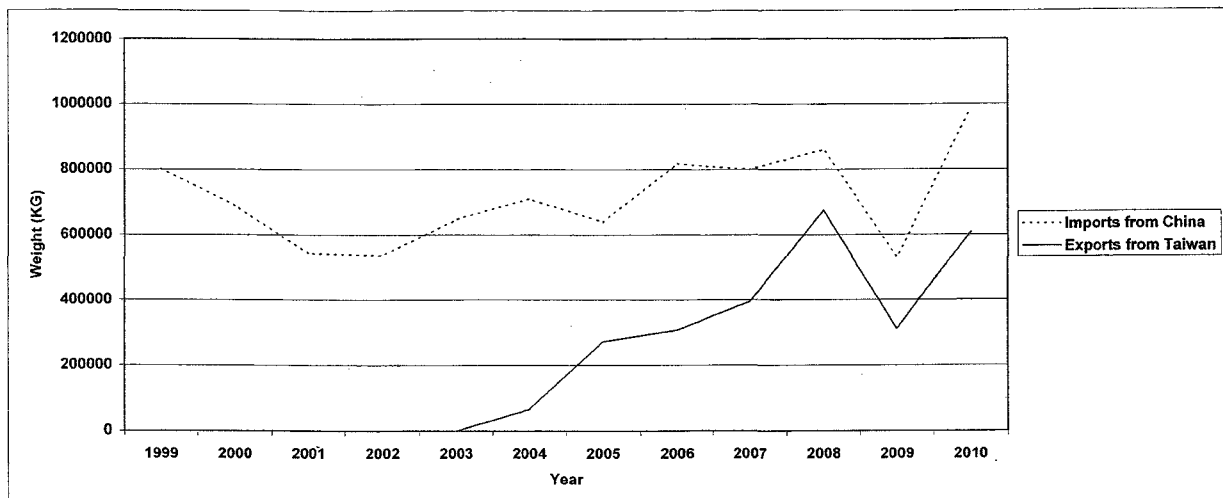
B. China Is The True Country Of Origin Of The Saccharin Imported To The United States From Taiwan.

63. As noted above, saccharin was not imported from Taiwan to the United States in the twenty-first century until the year following the issuance of the Commerce Department's antidumping duty on saccharin manufactured in China.

64. Taiwanese import and export data reveals that saccharin imported into Taiwan from China is immediately exported, much of it to the United States. The graph below, summarizing information from the Taiwan Directorate General of Customs, shows that when Taiwan imports from China rise, there is a corresponding rise in exports from Taiwan to the United States.

Saccharin: Imports of Saccharin into Taiwan from China (KG) and Exports of Saccharin from Taiwan to the United States (KG), by Year 1999-2010

Source: Taiwan Directorate General of Customs



1 65. High Trans imports saccharin to Taiwan from China, including saccharin
2 manufactured by Kaifeng. High Trans exports Chinese saccharin to the United States.

3 66. Sun Disc, a Taiwanese shipper of saccharin to the United States, is located in the
4 same building as High Trans. On information and belief, Sun Disc is affiliated with High Trans
5 and Seicheng. Sun Disc imports saccharin to Taiwan from China, including saccharin
6 manufactured by Tianjin Changjie. Sun Disc exports Chinese saccharin to the United States.

7 67. Seicheng, a company affiliated with High Trans, has a license to import saccharin
8 to Taiwan. Seicheng imports saccharin to Taiwan from China, including saccharin manufactured
9 by Suzhou. Seicheng, through its affiliated companies, High Trans and Sun Disc, exports
10 Chinese saccharin to the United States.

11 68. Lung Huang, is an exporter of saccharin to defendant Univar. Lung Huang holds
12 no license to manufacture saccharin in Taiwan, nor does it possess any of the permits to use any
13 of the chemical inputs necessary in the production of saccharin.

14 69. Lung Huang is registered in Taiwan as an importer of saccharin and imports
15 saccharin from China.

16 70. The Taiwan External Trade and Development Council lists twelve Taiwanese
17 companies that import saccharin to Taiwan. The companies all import saccharin from China to
18 Taiwan.

19 **VIII. THE ENTRIES ON WHICH DEFENDANTS FALSELY REPRESENTED**
20 **TAIWAN AS THE COUNTRY OF ORIGIN**

21 71. Paragraphs 74 through 193 below detail the importation of saccharin into the
22 United States by the defendants in which the entry documents submitted to U.S. Customs
23 identified the country of origin of the saccharin as Taiwan. In truth and in fact, the saccharin
24 originated in China and was transshipped to the United States via Taiwan in order to disguise its
25 true country of origin and evade payment of the antidumping duties owed on Chinese saccharin.

1 72. The defendants knowingly, with deliberate ignorance, or in reckless disregard of
2 the truth, made used, and caused to be made and used, false records and statements material to
3 their obligation to pay antidumping duties to the United States through the submission of false
4 entry documents to support the shipments of goods referred to herein that occurred on or after
5 May 20, 2009, because in fact all of the saccharin identified in the entry documents originated in
6 China, not in Taiwan as falsely stated on the entry documents.

7 73. The defendants knowingly, with deliberate ignorance, or in reckless disregard of
8 the truth, made used, and caused to be made and used, false records and statements to conceal,
9 avoid, or decrease their obligation to pay antidumping duties to the United States through the
10 submission of false entry documents to support the shipments of goods referred to herein that
11 occurred before May 20, 2009, because in fact all of the saccharin identified in the entry
12 documents originated in China, not in Taiwan as falsely stated on the entry documents.

13 **A. Defendant Univar's False Representations**

14 74. On February 17, 2007 a shipment containing 18,919 kg of sodium saccharin
15 entered the United States at the port of Los Angeles, California. The importer of record was
16 Univar. The shipper was Lung Huang Trading Company. Taiwan was identified as the country
17 of origin on U.S. Customs Form 7501. The declared country of origin of the goods was false;
18 the true country of origin of the goods was China. Univar made, or caused to be made, the false
19 entry of the country of origin on the Customs Form 7501.

20 75. On May 19, 2007 a shipment containing 20,189 kg of sodium saccharin entered
21 the United States at the port of Los Angeles, California. The importer of record was Univar.
22 The shipper was Lung Huang Trading Company. Taiwan was identified as the country of origin
23 on U.S. Customs Form 7501. The declared country of origin of the goods was false; the true
24 country of origin of the goods was China. Univar made, or caused to be made, the false entry of
25 the country of origin on the Customs Form 7501.

1 76. On August 13, 2007 a shipment containing 20,189 kg of sodium saccharin entered
2 the United States at the port of Los Angeles, California. The importer of record was Univar.
3 The shipper was Lung Huang Trading Company. Taiwan was identified as the country of origin
4 on U.S. Customs Form 7501. The declared country of origin of the goods was false; the true
5 country of origin of the goods was China. Univar made, or caused to be made, the false entry of
6 the country of origin on the Customs Form 7501.

7 77. On September 16, 2007 a shipment containing 20,189 kg of sodium saccharin
8 entered the United States at the port of Los Angeles, California. The importer of record was
9 Univar. The shipper was Lung Huang Trading Company. Taiwan was identified as the country
10 of origin on U.S. Customs Form 7501. The declared country of origin of the goods was false;
11 the true country of origin of the goods was China. Univar made, or caused to be made, the false
12 entry of the country of origin on the Customs Form 7501.

13 78. On December 27, 2009, a shipment containing 20,189 kg of sodium saccharin
14 entered the United States at the port of Long Beach, California. The importer of record was
15 Univar. The shipper was Lung Huang Trading Company. Taiwan was identified as the country
16 of origin on U.S. Customs Form 7501. The declared country of origin of the goods was false;
17 the true country of origin of the goods was China. Univar made, or caused to be made, the false
18 entry of the country of origin on the Customs Form 7501.

19 79. On April 4, 2010 a shipment containing 20,189 kg of sodium saccharin entered
20 the United States at the port of Long Beach, California. The importer of record was Univar. The
21 shipper was Lung Huang Trading Company. Taiwan was identified as the country of origin on
22 U.S. Customs Form 7501. The declared country of origin of the goods was false; the true
23 country of origin of the goods was China. Univar made, or caused to be made, the false entry of
24 the country of origin on the Customs Form 7501.

25 80. On April 27, 2010 a shipment containing 20,189 kg of sodium saccharin entered

1 the United States at the port of Long Beach, California. The importer of record was Univar. The
2 shipper was Lung Huang Trading Company. Taiwan was identified as the country of origin on
3 U.S. Customs Form 7501. The declared country of origin of the goods was false; the true
4 country of origin of the goods was China. Univar made, or caused to be made, the false entry of
5 the country of origin on the Customs Form 7501.

6 81. On April 4, 2011 a shipment containing 20,189 kg of sodium saccharin entered
7 the United States at the port of Long Beach, California. The importer of record was Univar. The
8 shipper is unknown. Taiwan was identified as the country of origin on U.S. Customs Form 7501.
9 The declared country of origin of the goods was false; the true country of origin of the goods was
10 China. Univar made, or caused to be made, the false entry of the country of origin on the
11 Customs Form 7501.

12 82. On May 2, 2011 a shipment containing 20,189 kg of sodium saccharin entered the
13 United States at the port of Long Beach, California. The importer of record was Univar. The
14 shipper is unknown. Taiwan was identified as the country of origin on U.S. Customs Form 7501.
15 The declared country of origin of the goods was false; the true country of origin of the goods was
16 China. Univar made, or caused to be made, the false entry of the country of origin on the
17 Customs Form 7501

18 **B. Defendant Deko's False Representations**

19 83. On June 11, 2008 a shipment containing 7,560 kg of sodium saccharin entered the
20 United States at the port of Long Beach, California. The importer of record was Deko. The
21 shipper was Sun Disc Company, Ltd. Taiwan was identified as the country of origin on U.S.
22 Customs Form 7501. The declared country of origin of the goods was false; the true country of
23 origin of the goods was China. Deko made, or caused to be made, the false entry of the country
24 of origin on the Customs Form 7501.

25 84. On June 18, 2008 a shipment containing 11,088 kg of sodium saccharin entered

1 the United States at the port of New York, New York. The importer of record was Deko. The
2 shipper was Sun Disc Company, Ltd. Taiwan was identified as the country of origin on U.S.
3 Customs Form 7501. The declared country of origin of the goods was false; the true country of
4 origin of the goods was China. Deko made, or caused to be made, the false entry of the country
5 of origin on the Customs Form 7501

6 85. On June 11, 2008 a shipment containing 7,560 kg of sodium saccharin entered the
7 United States at the port of Long Beach, California. The importer of record was Deko. The
8 shipper was Sun Disc Company, Ltd. Taiwan was identified as the country of origin on U.S.
9 Customs Form 7501. The declared country of origin of the goods was false; the true country of
10 origin of the goods was China. Deko made, or caused to be made, the false entry of the country
11 of origin on the Customs Form 7501

12 **C. Defendant UTi's False Representations**

13 86. On January 8, 2006 a shipment containing 20,060 kg of sodium saccharin entered
14 the United States at the port of Los Angeles, California. The importer of record was UTi. The
15 shipper was High Trans, Corp. Taiwan was identified as the country of origin on U.S. Customs
16 Form 7501. The declared country of origin of the goods was false; the true country of origin of
17 the goods was China. UTi made, or caused to be made, the false entry of the country of origin
18 on the Customs Form 7501.

19 87. On February 25, 2006 a shipment containing 44,224 kg of sodium saccharin
20 entered the United States at the port of Savannah, Georgia. The importer of record was UTi.
21 The shipper was High Trans, Corp. Taiwan was identified as the country of origin on U.S.
22 Customs Form 7501. The declared country of origin of the goods was false; the true country of
23 origin of the goods was China. UTi made, or caused to be made, the false entry of the country of
24 origin on the Customs Form 7501.

25 88. On March 11, 2006 a shipment containing 44,224 kg of sodium saccharin entered

1 the United States at the port of Savannah, Georgia. The importer of record was UTi. The
2 shipper was High Trans, Corp. Taiwan was identified as the country of origin on U.S. Customs
3 Form 7501. The declared country of origin of the goods was false; the true country of origin of
4 the goods was China. UTi made, or caused to be made, the false entry of the country of origin
5 on the Customs Form 7501.

6 89. On April 8, 2006 a shipment containing 44,224 kg of sodium saccharin entered
7 the United States at the port of Savannah, Georgia. The importer of record was UTi. The
8 shipper was High Trans, Corp. Taiwan was identified as the country of origin on U.S. Customs
9 Form 7501. The declared country of origin of the goods was false; the true country of origin of
10 the goods was China. UTi made, or caused to be made, the false entry of the country of origin
11 on the Customs Form 7501.

12 90. On April 30, 2006 a shipment containing 20,060 kg of sodium saccharin entered
13 the United States at the port of Savannah, Georgia. The importer of record was UTi. The
14 shipper was High Trans, Corp. Taiwan was identified as the country of origin on U.S. Customs
15 Form 7501. The declared country of origin of the goods was false; the true country of origin of
16 the goods was China. UTi made, or caused to be made, the false entry of the country of origin
17 on the Customs Form 7501.

18 91. On May 1, 2006 a shipment containing 44,224 kg of sodium saccharin entered the
19 United States at the port of Savannah, Georgia. The importer of record was UTi. The shipper
20 was High Trans, Corp. Taiwan was identified as the country of origin on U.S. Customs Form
21 7501. The declared country of origin of the goods was false; the true country of origin of the
22 goods was China. UTi made, or caused to be made, the false entry of the country of origin on
23 the Customs Form 7501.

24 **D. John Doe Defendants' False Representations**

25 92. **John Doe 1.** On December 16, 2006 a shipment containing 14, 374 kg of sodium

1 saccharin entered the United States at the port of Seattle, Washington. The shipper was OEC
2 Freight Worldwide, Co., Ltd. The consignee of the shipment was OEC Freight (New York), Inc.
3 The importer of record is unknown. Taiwan was identified as the country of origin on U.S.
4 Customs Form 7501. The declared country of origin of the goods was false; the true country of
5 origin of the goods was China. John Doe 1, the importer of record for this shipment of
6 saccharin, made, or caused to be made, the false entry of the country of origin on the Customs
7 Form 7501.

8 93. **John Doe 2.** On December 16, 2006 a shipment containing 14, 374 kg of sodium
9 saccharin entered the United States at the port of Seattle, Washington. The shipper is unknown.
10 The consignee is unknown. The importer of record is unknown. Taiwan was identified as the
11 country of origin on U.S. Customs Form 7501. The declared country of origin of the goods was
12 false; the true country of origin of the goods was China. John Doe 2, the importer of record for
13 this shipment of saccharin, made, or caused to be made, the false entry of the country of origin
14 on the Customs Form 7501.

15 94. **John Doe 3.** On February 17, 2007 two shipments, each containing 20,060 kg of
16 sodium saccharin entered the United States at the port of Savannah, Georgia. The shipper was
17 China Mast Forwarders Co., Ltd. The consignee of the shipments was ISI Express (N.Y.) Inc.
18 The importer of record is unknown. Taiwan was identified as the country of origin on U.S.
19 Customs Forms 7501 for both shipments. The declared country of origin of the goods was false;
20 the true country of origin of the goods was China. John Doe 3, the importer of record for these
21 shipments of saccharin, made, or caused to be made, the false entry of the country of origin on
22 the Customs Forms 7501.

23 95. **John Doe 4.** On February 20, 2007 a shipment containing 14,374 kg of sodium
24 saccharin entered the United States at the port of Tacoma, Washington. The shipper was OEC
25 Freight Worldwide Co., Ltd. The consignee of the shipment was OEC Freight (N.Y.) Inc. The

1 importer of record is unknown. Taiwan was identified as the country of origin on U.S. Customs
2 Form 7501. The declared country of origin of the goods was false; the true country of origin of
3 the goods was China. John Doe 4, the importer of record for this shipment of saccharin, made,
4 or caused to be made, the false entry of the country of origin on the Customs Form 7501.

5 96. **John Doe 5.** On March 5, 2007 a shipment containing 20,060 kg of sodium
6 saccharin entered the United States. The port of entry is unknown. The shipper was China Mast
7 Forwarders Co., Ltd. The consignee of the shipment was ISI Express (N.Y.) Inc. The importer
8 of record is unknown. Taiwan was identified as the country of origin on U.S. Customs Form
9 7501. The declared country of origin of the goods was false; the true country of origin of the
10 goods was China. John Doe 5, the importer of record for this shipment of saccharin, made, or
11 caused to be made, the false entry of the country of origin on the Customs Form 7501.

12 97. **John Doe 6.** On March 17, 2007 a shipment containing 20,060 kg of sodium
13 saccharin entered the United States. The port of entry is unknown. The shipper was China Mast
14 Forwarders Co., Ltd. The consignee of the shipment was ISI Express (N.Y.) Inc. The importer
15 of record is unknown. Taiwan was identified as the country of origin on U.S. Customs Form
16 7501. The declared country of origin of the goods was false; the true country of origin of the
17 goods was China. John Doe 6, the importer of record for this shipment of saccharin, made, or
18 caused to be made, the false entry of the country of origin on the Customs Form 7501.

19 98. **John Doe 7.** On May 5, 2007 a shipment containing 20,060 kg of sodium
20 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper was
21 China Mast Forwarders Co., Ltd. The consignee of the shipment was ISI Express (N.Y.) Inc.
22 The importer of record is unknown. Taiwan was identified as the country of origin on U.S.
23 Customs Form 7501. The declared country of origin of the goods was false; the true country of
24 origin of the goods was China. John Doe 7, the importer of record for this shipment of
25 saccharin, made, or caused to be made, the false entry of the country of origin on the Customs

1 Form 7501.

2 99. **John Doe 8.** On May 27, 2007 a shipment containing 12,082 kg of sodium
3 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
4 was Oriental Logistics Group, Ltd. The consignee of the shipment was Binex Line Corp. The
5 importer of record is unknown. Taiwan was identified as the country of origin on U.S. Customs
6 Form 7501. The declared country of origin of the goods was false; the true country of origin of
7 the goods was China. John Doe 8, the importer of record for this shipment of saccharin, made,
8 or caused to be made, the false entry of the country of origin on the Customs Form 7501.

9 100. **John Doe 9.** On June 23, 2007 a shipment containing 14,374 kg of sodium
10 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
11 was Oriental Logistics Group, Ltd. The consignee of the shipment was Binex Line Corp. The
12 importer of record is unknown. Taiwan was identified as the country of origin on U.S. Customs
13 Form 7501. The declared country of origin of the goods was false; the true country of origin of
14 the goods was China. John Doe 9, the importer of record for this shipment of saccharin, made,
15 or caused to be made, the false entry of the country of origin on the Customs Form 7501.

16 101. **John Doe 10.** On June 30, 2007 a shipment containing 20,060 kg of sodium
17 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper was
18 China Mast Forwarders Co., Ltd. The consignee of the shipment was ISI Express (N.Y.) Inc.
19 The importer of record is unknown. Taiwan was identified as the country of origin on U.S.
20 Customs Form 7501. The declared country of origin of the goods was false; the true country of
21 origin of the goods was China. John Doe 10, the importer of record for this shipment of
22 saccharin, made, or caused to be made, the false entry of the country of origin on the Customs
23 Form 7501.

24 102. **John Doe 11.** On July 21, 2007 a shipment containing 20,060 kg of sodium
25 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper was

1 China Mast Forwarders Co., Ltd. The consignee of the shipment was ISI Express (N.Y.) Inc.
2 The importer of record is unknown. Taiwan was identified as the country of origin on U.S.
3 Customs Form 7501. The declared country of origin of the goods was false; the true country of
4 origin of the goods was China. John Doe 11, the importer of record for this shipment of
5 saccharin, made, or caused to be made, the false entry of the country of origin on the Customs
6 Form 7501.

7 103. **John Doe 12.** On September 16, 2007 a shipment containing 20,060 kg of
8 sodium saccharin entered the United States. The port of entry was Savannah, Georgia. The
9 shipper was China Mast Forwarders Co., Ltd. The consignee of the shipment was ISI Express
10 (N.Y.) Inc. The importer of record is unknown. Taiwan was identified as the country of origin
11 on U.S. Customs Form 7501. The declared country of origin of the goods was false; the true
12 country of origin of the goods was China. John Doe 12, the importer of record for this shipment
13 of saccharin, made, or caused to be made, the false entry of the country of origin on the Customs
14 Form 7501.

15 104. **John Doe 13.** On December 9, 2007 a shipment containing 20,060 kg of sodium
16 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper was
17 China Mast Forwarders Co., Ltd. The consignee of the shipment was ISI Express (N.Y.) Inc.
18 The importer of record is unknown. Taiwan was identified as the country of origin on U.S.
19 Customs Form 7501. The declared country of origin of the goods was false; the true country of
20 origin of the goods was China. John Doe 13, the importer of record for this shipment of
21 saccharin, made, or caused to be made, the false entry of the country of origin on the Customs
22 Form 7501.

23 105. **John Doe 14.** On January 6, 2008 a shipment containing 20,060 kg of sodium
24 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper was
25 China Mast Forwarders Co., Ltd. The consignee of the shipment was ISI Express (N.Y.) Inc.

1 The importer of record is unknown. Taiwan was identified as the country of origin on U.S.
2 Customs Form 7501. The declared country of origin of the goods was false; the true country of
3 origin of the goods was China. John Doe 14, the importer of record for this shipment of
4 saccharin, made, or caused to be made, the false entry of the country of origin on the Customs
5 Form 7501.

6 106. **John Doe 15.** On February 4, 2008 a shipment containing 14,463 kg of sodium
7 saccharin entered the United States. The port of entry was Tacoma, Washington. The shipper
8 was Oriental Logistics Group, Ltd. The consignee of the shipment was Binex Line Corp. The
9 importer of record is unknown. Taiwan was identified as the country of origin on U.S. Customs
10 Form 7501. The declared country of origin of the goods was false; the true country of origin of
11 the goods was China. John Doe 15, the importer of record for this shipment of saccharin, made,
12 or caused to be made, the false entry of the country of origin on the Customs Form 7501.

13 107. **John Doe 16.** On February 4, 2008 a shipment containing 13,463 kg of sodium
14 saccharin entered the United States. The port of entry was Tacoma, Washington. The shipper
15 was Oriental Logistics Group, Ltd. The consignee of the shipment was Binex Line Corp. The
16 importer of record is unknown. Taiwan was identified as the country of origin on U.S. Customs
17 Form 7501. The declared country of origin of the goods was false; the true country of origin of
18 the goods was China. John Doe 16, the importer of record for this shipment of saccharin, made,
19 or caused to be made, the false entry of the country of origin on the Customs Form 7501.

20 108. **John Doe 17.** On March 9, 2008 two shipments, each containing 20,277 kg of
21 sodium saccharin, entered the United States. The port of entry was Los Angeles, California. The
22 shippers and consignees of the shipments are unknown. The importer of record is unknown.
23 Taiwan was identified as the country of origin on U.S. Customs Forms 7501. The declared
24 country of origin of the goods was false; the true country of origin of the goods was China. John
25 Doe 17, the importer of record for these shipments of saccharin, made, or caused to be made, the

1 false entry of the country of origin on the Customs Forms 7501.

2 109. **John Doe 18.** On March 23, 2008 a shipment containing 20,060 kg of sodium
3 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
4 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
5 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
6 of the goods was false; the true country of origin of the goods was China. John Doe 18, the
7 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
8 the country of origin on the Customs Form 7501.

9 110. **John Doe 19.** On April 12, 2008 a shipment containing 20,189 kg of sodium
10 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
11 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
12 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
13 of the goods was false; the true country of origin of the goods was China. John Doe 19, the
14 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
15 the country of origin on the Customs Form 7501.

16 111. **John Doe 20.** On April 12, 2008 two shipments, each containing 20,189 kg of
17 sodium saccharin, entered the United States. The port of entry was Los Angeles, California. The
18 shippers and consignees of these shipments are unknown. The importer of record is unknown.
19 Taiwan was identified as the country of origin on U.S. Customs Forms 7501. The declared
20 country of origin of the goods was false; the true country of origin of the goods was China. John
21 Doe 20, the importer of record for these shipments of saccharin, made, or caused to be made, the
22 false entry of the country of origin on the Customs Form 7501.

23 112. **John Doe 21.** On April 27, 2008 a shipment containing 20,060 kg of sodium
24 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
25 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was

1 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
2 of the goods was false; the true country of origin of the goods was China. John Doe 21, the
3 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
4 the country of origin on the Customs Form 7501.

5 113. **John Doe 22.** On May 3, 2008 a shipment containing 40,378 kg of sodium
6 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
7 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
8 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
9 of the goods was false; the true country of origin of the goods was China. John Doe 22, the
10 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
11 the country of origin on the Customs Form 7501.

12 114. **John Doe 23.** On May 24, 2008 a shipment containing 20,365 kg of sodium
13 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
14 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
15 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
16 of the goods was false; the true country of origin of the goods was China. John Doe 23, the
17 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
18 the country of origin on the Customs Form 7501.

19 115. **John Doe 24.** On May 26, 2008 a shipment containing 20,060 kg of sodium
20 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
21 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
22 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
23 of the goods was false; the true country of origin of the goods was China. John Doe 24, the
24 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
25 the country of origin on the Customs Form 7501.

1 116. **John Doe 25.** On June 7, 2008 three shipments, each containing 11,088 kg of
2 sodium saccharin, entered the United States at the port of Los Angeles, California. The shipper
3 was OEC Freight Worldwide, Co., Ltd. The consignee of the shipments was OEC Shipping Los
4 Angeles, Inc. The importer of record is unknown. Taiwan was identified as the country of
5 origin on U.S. Customs Forms 7501. The declared country of origin of the goods was false; the
6 true country of origin of the goods was China. John Doe 25, the importer of record for these
7 shipments of saccharin, made, or caused to be made, the false entry of the country of origin on
8 the Customs Forms 7501.

9 117. **John Doe 26.** On June 11, 2008 a shipment containing 7,560 kg of sodium
10 saccharin entered the United States. The port of entry was Long Beach, California. The shipper
11 was Trans Wagon International Co., Ltd. The consignee of the shipment was Trans Wagon
12 International (USA) Co., Ltd. The importer of record is unknown. Taiwan was identified as the
13 country of origin on U.S. Customs Form 7501. The declared country of origin of the goods was
14 false; the true country of origin of the goods was China. John Doe 26, the importer of record for
15 this shipment of saccharin, made, or caused to be made, the false entry of the country of origin
16 on the Customs Form 7501.

17 118. **John Doe 27.** On June 22, 2008 a shipment containing 20,060 kg of sodium
18 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
19 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
20 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
21 of the goods was false; the true country of origin of the goods was China. John Doe 27, the
22 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
23 the country of origin on the Customs Form 7501.

24 119. **John Doe 28.** On July 6, 2008 a shipment containing 20,189 kg of sodium
25 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper

1 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
2 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
3 of the goods was false; the true country of origin of the goods was China. John Doe 28, the
4 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
5 the country of origin on the Customs Form 7501.

6 120. **John Doe 29.** On July 16, 2008 a shipment containing 20,060 kg of sodium
7 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
8 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
9 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
10 of the goods was false; the true country of origin of the goods was China. John Doe 29, the
11 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
12 the country of origin on the Customs Form 7501.

13 121. **John Doe 30.** On July 26, 2008 a shipment containing 20,277 kg of sodium
14 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
15 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
16 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
17 of the goods was false; the true country of origin of the goods was China. John Doe 30, the
18 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
19 the country of origin on the Customs Form 7501.

20 122. **John Doe 31.** On July 26, 2008 a shipment containing 19,800 kg of sodium
21 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
22 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
23 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
24 of the goods was false; the true country of origin of the goods was China. John Doe 31, the
25 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of

1 the country of origin on the Customs Form 7501.

2 123. **John Doe 32.** On August 3, 2008 a shipment containing 19,658 kg of sodium
3 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
4 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
5 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
6 of the goods was false; the true country of origin of the goods was China. John Doe 32, the
7 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
8 the country of origin on the Customs Form 7501.

9 124. **John Doe 33.** On August 5, 2008 a shipment containing 13,464 kg of sodium
10 saccharin entered the United States. The port of entry was Seattle, Washington. The shipper and
11 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
12 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
13 of the goods was false; the true country of origin of the goods was China. John Doe 33, the
14 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
15 the country of origin on the Customs Form 7501.

16 125. **John Doe 34.** On August 9, 2008 a shipment containing 20,189 kg of sodium
17 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
18 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
19 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
20 of the goods was false; the true country of origin of the goods was China. John Doe 34, the
21 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
22 the country of origin on the Customs Form 7501.

23 126. **John Doe 35.** On August 10, 2008 a shipment containing 20,060 kg of sodium
24 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
25 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was

1 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
2 of the goods was false; the true country of origin of the goods was China. John Doe 35, the
3 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
4 the country of origin on the Customs Form 7501.

5 127. **John Doe 36.** On August 24, 2008 two shipments, each containing 20,189 kg of
6 sodium saccharin entered the United States. The port of entry was Los Angeles, California. The
7 shippers and consignees of the shipments are unknown. The importer of record is unknown.
8 Taiwan was identified as the country of origin on U.S. Customs Forms 7501. The declared
9 country of origin of the goods was false; the true country of origin of the goods was China. John
10 Doe 36, the importer of record for these shipments of saccharin, made, or caused to be made, the
11 false entry of the country of origin on the Customs Forms 7501.

12 128. **John Doe 37.** On August 31, 2008 a shipment containing 20,189 kg of sodium
13 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
14 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
15 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
16 of the goods was false; the true country of origin of the goods was China. John Doe 37, the
17 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
18 the country of origin on the Customs Form 7501.

19 129. **John Doe 38.** On August 31, 2008 a shipment containing 20,060 kg of sodium
20 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
21 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
22 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
23 of the goods was false; the true country of origin of the goods was China. John Doe 38, the
24 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
25 the country of origin on the Customs Form 7501.

1 130. **John Doe 39.** On September 14, 2008 a shipment containing 20,189 kg of
2 sodium saccharin entered the United States. The port of entry was Los Angeles, California. The
3 shipper and consignee of the shipment are unknown. The importer of record is unknown.
4 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared
5 country of origin of the goods was false; the true country of origin of the goods was China. John
6 Doe 39, the importer of record for this shipment of saccharin, made, or caused to be made, the
7 false entry of the country of origin on the Customs Form 7501.

8 131. **John Doe 40.** On September 14, 2008 a shipment containing 20,060 kg of
9 sodium saccharin entered the United States. The port of entry was Savannah, Georgia. The
10 shipper and consignee of the shipment are unknown. The importer of record is unknown.
11 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared
12 country of origin of the goods was false; the true country of origin of the goods was China. John
13 Doe 40, the importer of record for this shipment of saccharin, made, or caused to be made, the
14 false entry of the country of origin on the Customs Form 7501.

15 132. **John Doe 41.** On September 21, 2008 a shipment containing 20,189 kg of
16 sodium saccharin entered the United States. The port of entry was Los Angeles, California. The
17 shipper and consignee of the shipment are unknown. The importer of record is unknown.
18 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared
19 country of origin of the goods was false; the true country of origin of the goods was China. John
20 Doe 41, the importer of record for this shipment of saccharin, made, or caused to be made, the
21 false entry of the country of origin on the Customs Form 7501.

22 133. **John Doe 42.** On October 22, 2008 a shipment containing 20,060 kg of sodium
23 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
24 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
25 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin

1 of the goods was false; the true country of origin of the goods was China. John Doe 42, the
2 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
3 the country of origin on the Customs Form 7501.

4 134. **John Doe 43.** On November 10, 2008 a shipment containing 20,060 kg of
5 sodium saccharin entered the United States. The port of entry was Savannah, Georgia. The
6 shipper and consignee of the shipment are unknown. The importer of record is unknown.
7 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared
8 country of origin of the goods was false; the true country of origin of the goods was China. John
9 Doe 43, the importer of record for this shipment of saccharin, made, or caused to be made, the
10 false entry of the country of origin on the Customs Form 7501.

11 135. **John Doe 44.** On December 28, 2008 a shipment containing 20,060 kg of sodium
12 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
13 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
14 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
15 of the goods was false; the true country of origin of the goods was China. John Doe 44, the
16 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
17 the country of origin on the Customs Form 7501

18 136. **John Doe 45.** On January 11, 2009 a shipment containing 20,060 kg of sodium
19 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
20 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
21 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
22 of the goods was false; the true country of origin of the goods was China. John Doe 45, the
23 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
24 the country of origin on the Customs Form 7501.

25 137. **John Doe 46.** On January 15, 2009 a shipment containing 10,780 kg of sodium

1 saccharin entered the United States. The port of entry was Newark, New Jersey. The shipper
2 was General Merchandise Consolidators. The consignee of the shipment was Transcon Shipping
3 Co., Inc. The importer of record is unknown. Taiwan was identified as the country of origin on
4 U.S. Customs Form 7501. The declared country of origin of the goods was false; the true
5 country of origin of the goods was China. John Doe 46, the importer of record for this shipment
6 of saccharin, made, or caused to be made, the false entry of the country of origin on the Customs
7 Form 7501.

8 138. **John Doe 47.** On January 18, 2009 a shipment containing 20,060 kg of sodium
9 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
10 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
11 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
12 of the goods was false; the true country of origin of the goods was China. John Doe 47, the
13 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
14 the country of origin on the Customs Form 7501.

15 139. **John Doe 48.** On January 24, 2009 a shipment containing 13,998 kg of sodium
16 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
17 was Orient Express Container Co., Ltd. The consignee of the shipment was OEC Shipping Los
18 Angeles, Inc. The importer of record is unknown. Taiwan was identified as the country of
19 origin on U.S. Customs Form 7501. The declared country of origin of the goods was false; the
20 true country of origin of the goods was China. John Doe 48, the importer of record for this
21 shipment of saccharin, made, or caused to be made, the false entry of the country of origin on the
22 Customs Form 7501.

23 140. **John Doe 49.** On January 24, 2009 a shipment containing 13,998 kg of sodium
24 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
25 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was

1 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
2 of the goods was false; the true country of origin of the goods was China. John Doe 49, the
3 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
4 the country of origin on the Customs Form 7501.

5 141. **John Doe 50.** On January 25, 2009 a shipment containing 20,060 kg of sodium
6 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
7 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
8 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
9 of the goods was false; the true country of origin of the goods was China. John Doe 50, the
10 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
11 the country of origin on the Customs Form 7501.

12 142. **John Doe 51.** On March 1, 2009 a shipment containing 20,060 kg of sodium
13 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
14 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
15 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
16 of the goods was false; the true country of origin of the goods was China. John Doe 51, the
17 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
18 the country of origin on the Customs Form 7501.

19 143. **John Doe 52.** On June 2, 2009 a shipment containing 20,060 kg of sodium
20 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
21 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
22 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
23 of the goods was false; the true country of origin of the goods was China. John Doe 52, the
24 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
25 the country of origin on the Customs Form 7501.

1 144. **John Doe 53.** On June 16, 2009 a shipment containing 20,060 kg of sodium
2 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
3 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
4 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
5 of the goods was false; the true country of origin of the goods was China. John Doe 53, the
6 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
7 the country of origin on the Customs Form 7501.

8 145. **John Doe 54.** On July 28, 2009 a shipment containing 20,060 kg of sodium
9 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
10 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
11 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
12 of the goods was false; the true country of origin of the goods was China. John Doe 54, the
13 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
14 the country of origin on the Customs Form 7501.

15 146. **John Doe 55.** On August 4, 2009 a shipment containing 20,060 kg of sodium
16 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
17 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
18 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
19 of the goods was false; the true country of origin of the goods was China. John Doe 55, the
20 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
21 the country of origin on the Customs Form 7501.

22 147. **John Doe 56.** On August 18, 2009 a shipment containing 20,060 kg of sodium
23 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
24 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
25 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin

1 of the goods was false; the true country of origin of the goods was China. John Doe 56, the
2 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
3 the country of origin on the Customs Form 7501.

4 148. **John Doe 57.** On September 19, 2009 a shipment containing 20,189 kg of
5 sodium saccharin entered the United States. The port of entry was Long Beach, California. The
6 shipper and consignee of the shipment are unknown. The importer of record is unknown.
7 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared
8 country of origin of the goods was false; the true country of origin of the goods was China. John
9 Doe 57, the importer of record for this shipment of saccharin, made, or caused to be made, the
10 false entry of the country of origin on the Customs Form 7501.

11 149. **John Doe 58.** On September 29, 2009 a shipment containing 20,060 kg of
12 sodium saccharin entered the United States. The port of entry was Savannah, Georgia. The
13 shipper and consignee of the shipment are unknown. The importer of record is unknown.
14 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared
15 country of origin of the goods was false; the true country of origin of the goods was China. John
16 Doe 58, the importer of record for this shipment of saccharin, made, or caused to be made, the
17 false entry of the country of origin on the Customs Form 7501.

18 150. **John Doe 59.** On October 3, 2009 a shipment containing 14,385 kg of sodium
19 saccharin entered the United States. The port of entry was Long Beach, California. The shipper
20 was Universal Power Shipping, Ltd. The consignee of the shipment was OEC Group Chicago.
21 The importer of record is unknown. Taiwan was identified as the country of origin on U.S.
22 Customs Form 7501. The declared country of origin of the goods was false; the true country of
23 origin of the goods was China. John Doe 59, the importer of record for this shipment of
24 saccharin, made, or caused to be made, the false entry of the country of origin on the Customs
25 Form 7501.

1 151. **John Doe 60.** On October 3, 2009 a shipment containing 14,386 kg of sodium
2 saccharin entered the United States. The port of entry was Long Beach, California. The shipper
3 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
4 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
5 of the goods was false; the true country of origin of the goods was China. John Doe 60, the
6 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
7 the country of origin on the Customs Form 7501.

8 152. **John Doe 61.** On October 13, 2009 a shipment containing 20,060 kg of sodium
9 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
10 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
11 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
12 of the goods was false; the true country of origin of the goods was China. John Doe 61, the
13 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
14 the country of origin on the Customs Form 7501.

15 153. **John Doe 62.** On October 25, 2009 a shipment containing 20,189 kg of sodium
16 saccharin entered the United States. The port of entry was Long Beach, California. The shipper
17 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
18 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
19 of the goods was false; the true country of origin of the goods was China. John Doe 62, the
20 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
21 the country of origin on the Customs Form 7501.

22 154. **John Doe 63.** On November 25, 2009 a shipment containing 20,060 kg of
23 sodium saccharin entered the United States. The port of entry was Savannah, Georgia. The
24 shipper and consignee of the shipment are unknown. The importer of record is unknown.
25 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared

1 country of origin of the goods was false; the true country of origin of the goods was China. John
2 Doe 63, the importer of record for this shipment of saccharin, made, or caused to be made, the
3 false entry of the country of origin on the Customs Form 7501.

4 155. **John Doe 64.** On December 15, 2009 a shipment containing 20,060 kg of sodium
5 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
6 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
7 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
8 of the goods was false; the true country of origin of the goods was China. John Doe 64, the
9 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
10 the country of origin on the Customs Form 7501.

11 156. **John Doe 65.** On January 2, 2010 a shipment containing 13,006 kg of sodium
12 saccharin entered the United States. The port of entry was Long Beach, California. The shipper
13 was Orient Express Container Co., Ltd. The consignee of the shipment was OEC Shipping Los
14 Angeles, Inc. The importer of record is unknown. Taiwan was identified as the country of
15 origin on U.S. Customs Form 7501. The declared country of origin of the goods was false; the
16 true country of origin of the goods was China. John Doe 65, the importer of record for this
17 shipment of saccharin, made, or caused to be made, the false entry of the country of origin on the
18 Customs Form 7501.

19 157. **John Doe 66.** On January 2, 2010 a shipment containing 13,007 kg of sodium
20 saccharin entered the United States. The port of entry was Long Beach, California. The shipper
21 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
22 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
23 of the goods was false; the true country of origin of the goods was China. John Doe 66, the
24 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
25 the country of origin on the Customs Form 7501.

1 158. **John Doe 67.** On February 2, 2010 a shipment containing 20,060 kg of sodium
2 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
3 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
4 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
5 of the goods was false; the true country of origin of the goods was China. John Doe 67, the
6 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
7 the country of origin on the Customs Form 7501.

8 159. **John Doe 68.** On February 18, 2010 a shipment containing 20,060 kg of sodium
9 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
10 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
11 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
12 of the goods was false; the true country of origin of the goods was China. John Doe 68, the
13 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
14 the country of origin on the Customs Form 7501.

15 160. **John Doe 69.** On March 3, 2010 a shipment containing 20,060 kg of sodium
16 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
17 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
18 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
19 of the goods was false; the true country of origin of the goods was China. John Doe 69, the
20 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
21 the country of origin on the Customs Form 7501.

22 161. **John Doe 70.** On March 19, 2010 a shipment containing 20,060 kg of sodium
23 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
24 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
25 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin

1 of the goods was false; the true country of origin of the goods was China. John Doe 70, the
2 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
3 the country of origin on the Customs Form 7501.

4 162. **John Doe 71.** On March 31, 2010 a shipment containing 20,060 kg of sodium
5 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
6 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
7 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
8 of the goods was false; the true country of origin of the goods was China. John Doe 71, the
9 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
10 the country of origin on the Customs Form 7501.

11 163. **John Doe 72.** On April 21, 2010 a shipment containing 20,060 kg of sodium
12 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
13 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
14 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
15 of the goods was false; the true country of origin of the goods was China. John Doe 72, the
16 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
17 the country of origin on the Customs Form 7501.

18 164. **John Doe 73.** On April 27, 2010 a shipment containing 20,060 kg of sodium
19 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
20 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
21 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
22 of the goods was false; the true country of origin of the goods was China. John Doe 73, the
23 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
24 the country of origin on the Customs Form 7501.

25 165. **John Doe 74.** On May 5, 2010 a shipment containing 20,060 kg of sodium

1 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
2 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
3 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
4 of the goods was false; the true country of origin of the goods was China. John Doe 74, the
5 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
6 the country of origin on the Customs Form 7501.

7 166. **John Doe 75.** On June 20, 2010 a shipment containing 20,060 kg of sodium
8 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
9 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
10 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
11 of the goods was false; the true country of origin of the goods was China. John Doe 75, the
12 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
13 the country of origin on the Customs Form 7501.

14 167. **John Doe 76.** On June 25, 2010 a shipment containing 14, 386 kg of sodium
15 saccharin entered the United States. The port of entry was Seattle, Washington. The shipper and
16 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
17 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
18 of the goods was false; the true country of origin of the goods was China. John Doe 76, the
19 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
20 the country of origin on the Customs Form 7501.

21 168. **John Doe 77.** On June 25, 2010 a shipment containing 14, 385 kg of sodium
22 saccharin entered the United States. The port of entry was Seattle, Washington. The shipper and
23 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
24 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
25 of the goods was false; the true country of origin of the goods was China. John Doe 77, the

1 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
2 the country of origin on the Customs Form 7501.

3 169. **John Doe 78.** On August 24, 2010 a shipment containing 20,060 kg of sodium
4 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
5 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
6 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
7 of the goods was false; the true country of origin of the goods was China. John Doe 78, the
8 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
9 the country of origin on the Customs Form 7501.

10 170. **John Doe 79.** On September 8, 2010 a shipment containing 20,060 kg of sodium
11 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
12 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
13 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
14 of the goods was false; the true country of origin of the goods was China. John Doe 79, the
15 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
16 the country of origin on the Customs Form 7501.

17 171. **John Doe 80.** On September 21, 2010 a shipment containing 20,060 kg of
18 sodium saccharin entered the United States. The port of entry was Savannah, Georgia. The
19 shipper and consignee of the shipment are unknown. The importer of record is unknown.
20 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared
21 country of origin of the goods was false; the true country of origin of the goods was China. John
22 Doe 80, the importer of record for this shipment of saccharin, made, or caused to be made, the
23 false entry of the country of origin on the Customs Form 7501.

24 172. **John Doe 81.** On September 26, 2010 a shipment containing 12,644 kg of
25 sodium saccharin entered the United States. The port of entry was Los Angeles, California. The

1 shipper was Everise Global Logistics Co., Ltd. The consignee of the shipment was SES
2 International Express, Inc. The importer of record is unknown. Taiwan was identified as the
3 country of origin on U.S. Customs Form 7501. The declared country of origin of the goods was
4 false; the true country of origin of the goods was China. John Doe 81, the importer of record for
5 this shipment of saccharin, made, or caused to be made, the false entry of the country of origin
6 on the Customs Form 7501.

7 173. **John Doe 82.** On September 26, 2010 a shipment containing 12,618 kg of
8 sodium saccharin entered the United States. The port of entry was Los Angeles, California. The
9 shipper consignee of the shipment are unknown. The importer of record is unknown. Taiwan
10 was identified as the country of origin on U.S. Customs Form 7501. The declared country of
11 origin of the goods was false; the true country of origin of the goods was China. John Doe 82,
12 the importer of record for this shipment of saccharin, made, or caused to be made, the false entry
13 of the country of origin on the Customs Form 7501.

14 174. **John Doe 83.** On October 4, 2010 a shipment containing 20,189 kg of sodium
15 saccharin entered the United States. The port of entry was Long Beach, California. The shipper
16 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
17 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
18 of the goods was false; the true country of origin of the goods was China. John Doe 83, the
19 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
20 the country of origin on the Customs Form 7501.

21 175. **John Doe 84.** On October 6, 2010 a shipment containing 20,060 kg of sodium
22 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
23 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
24 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
25 of the goods was false; the true country of origin of the goods was China. John Doe 84, the

1 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
2 the country of origin on the Customs Form 7501.

3 176. **John Doe 85.** On October 10, 2010 a shipment containing 14,415 kg of sodium
4 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
5 was Everise Global Logistics Co., Ltd. The consignee of the shipment was Patron Star Crop.
6 The importer of record is unknown. Taiwan was identified as the country of origin on U.S.
7 Customs Form 7501. The declared country of origin of the goods was false; the true country of
8 origin of the goods was China. John Doe 85, the importer of record for this shipment of
9 saccharin, made, or caused to be made, the false entry of the country of origin on the Customs
10 Form 7501.

11 177. **John Doe 86.** On October 10, 2010 a shipment containing 14,386 kg of sodium
12 saccharin entered the United States. The port of entry was Los Angeles, California. The shipper
13 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
14 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
15 of the goods was false; the true country of origin of the goods was China. John Doe 86, the
16 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
17 the country of origin on the Customs Form 7501.

18 178. **John Doe 87.** On November 15, 2010 a shipment containing 20,189 kg of
19 sodium saccharin entered the United States. The port of entry was Long Beach, California. The
20 shipper and consignee of the shipment are unknown. The importer of record is unknown.
21 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared
22 country of origin of the goods was false; the true country of origin of the goods was China. John
23 Doe 87, the importer of record for this shipment of saccharin, made, or caused to be made, the
24 false entry of the country of origin on the Customs Form 7501.

25 179. **John Doe 88.** On November 16, 2010 a shipment containing 20,060 kg of

1 sodium saccharin entered the United States. The port of entry was Savannah, Georgia. The
2 shipper and consignee of the shipment are unknown. The importer of record is unknown.
3 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared
4 country of origin of the goods was false; the true country of origin of the goods was China. John
5 Doe 88, the importer of record for this shipment of saccharin, made, or caused to be made, the
6 false entry of the country of origin on the Customs Form 7501.

7 180. **John Doe 89.** On November 23, 2010 a shipment containing 20,060 kg of
8 sodium saccharin entered the United States. The port of entry was Savannah, Georgia. The
9 shipper and consignee of the shipment are unknown. The importer of record is unknown.
10 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared
11 country of origin of the goods was false; the true country of origin of the goods was China. John
12 Doe 89, the importer of record for this shipment of saccharin, made, or caused to be made, the
13 false entry of the country of origin on the Customs Form 7501.

14 181. **John Doe 90.** On November 26, 2010 a shipment containing 12,539 kg of
15 sodium saccharin entered the United States. The port of entry was Seattle, Washington. The
16 shipper and consignee of the shipment are unknown. The importer of record is unknown.
17 Taiwan was identified as the country of origin on U.S. Customs Form 7501. The declared
18 country of origin of the goods was false; the true country of origin of the goods was China. John
19 Doe 90, the importer of record for this shipment of saccharin, made, or caused to be made, the
20 false entry of the country of origin on the Customs Form 7501.

21 182. **John Doe 91.** On December 27, 2010 a shipment containing 20,189 kg of sodium
22 saccharin entered the United States. The port of entry was Long Beach, California. The shipper
23 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
24 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
25 of the goods was false; the true country of origin of the goods was China. John Doe 91, the

1 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
2 the country of origin on the Customs Form 7501.

3 183. **John Doe 92.** On December 30, 2010 a shipment containing 20,060 kg of sodium
4 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
5 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
6 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
7 of the goods was false; the true country of origin of the goods was China. John Doe 92, the
8 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
9 the country of origin on the Customs Form 7501.

10 184. **John Doe 93.** On January 4, 2011 a shipment containing 20,060 kg of sodium
11 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
12 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
13 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
14 of the goods was false; the true country of origin of the goods was China. John Doe 93, the
15 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
16 the country of origin on the Customs Form 7501.

17 185. **John Doe 94.** On January 25, 2011 a shipment containing 20,060 kg of sodium
18 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
19 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
20 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
21 of the goods was false; the true country of origin of the goods was China. John Doe 94, the
22 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
23 the country of origin on the Customs Form 7501

24 186. **John Doe 95.** On February 1, 2011 a shipment containing 20,060 kg of sodium
25 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and

1 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
2 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
3 of the goods was false; the true country of origin of the goods was China. John Doe 95, the
4 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
5 the country of origin on the Customs Form 7501.

6 187. **John Doe 96.** On February 22, 2011 a shipment containing 20,060 kg of sodium
7 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
8 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
9 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
10 of the goods was false; the true country of origin of the goods was China. John Doe 96, the
11 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
12 the country of origin on the Customs Form 7501.

13 188. **John Doe 97.** On March 7, 2011 a shipment containing 19,990 kg of sodium
14 saccharin entered the United States. The port of entry was Newark, New Jersey. The shipper is
15 unknown. The consignee of the shipment was Epic Chemicals, LLC. The importer of record is
16 unknown. Taiwan was identified as the country of origin on U.S. Customs Form 7501. The
17 declared country of origin of the goods was false; the true country of origin of the goods was
18 China. John Doe 97, the importer of record for this shipment of saccharin, made, or caused to be
19 made, the false entry of the country of origin on the Customs Form 7501.

20 189. **John Doe 98.** On March 22, 2011 a shipment containing 20,060 kg of sodium
21 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
22 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
23 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
24 of the goods was false; the true country of origin of the goods was China. John Doe 98, the
25 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of

1 the country of origin on the Customs Form 7501.

2 190. **John Doe 99.** On April 4, 2011 a shipment containing 20,189 kg of sodium
3 saccharin entered the United States. The port of entry was Long Beach, California. The shipper
4 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
5 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
6 of the goods was false; the true country of origin of the goods was China. John Doe 99, the
7 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
8 the country of origin on the Customs Form 7501.

9 191. **John Doe 100.** On April 4, 2011 a shipment containing 20,189 kg of sodium
10 saccharin entered the United States. The port of entry was Long Beach, California. The shipper
11 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
12 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
13 of the goods was false; the true country of origin of the goods was China. John Doe 100, the
14 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
15 the country of origin on the Customs Form 7501.

16 192. **John Doe 101.** On May 2, 2011 a shipment containing 20,189 kg of sodium
17 saccharin entered the United States. The port of entry was Long Beach, California. The shipper
18 and consignee of the shipment are unknown. The importer of record is unknown. Taiwan was
19 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
20 of the goods was false; the true country of origin of the goods was China. John Doe 101, the
21 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
22 the country of origin on the Customs Form 7501.

23 193. **John Doe 102.** On May 17, 2011 a shipment containing 20,060 kg of sodium
24 saccharin entered the United States. The port of entry was Savannah, Georgia. The shipper and
25 consignee of the shipment are unknown. The importer of record is unknown. Taiwan was

1 identified as the country of origin on U.S. Customs Form 7501. The declared country of origin
 2 of the goods was false; the true country of origin of the goods was China. John Doe 102, the
 3 importer of record for this shipment of saccharin, made, or caused to be made, the false entry of
 4 the country of origin on the Customs Form 7501.

5 IX. CLAIMS FOR RELIEF

6 **False Claims Act: Violations of 31 U.S.C. § 3729 (a)(1)(G), as amended (for all acts**
 7 **committed on or after May 20, 2009); and former 31 U.S.C. § 3729(a)(7) (for all acts**
 8 **committed prior to May 20, 2009)**

9 **(All Defendants)**

10 194. Relator incorporates paragraphs 1 - 193 above by reference as if fully set forth
 11 herein.

12 195. As set forth above, in connection with the importation of saccharin to the United
 13 States in which Taiwan was identified at entry on U.S. Customs Form 7501 as the country of
 14 origin on shipments entering the United States prior to May 20, 2009, the defendants knowingly,
 15 with deliberate ignorance, or in reckless disregard for the truth, made, used, and caused to be
 16 made and used, false records and statements to conceal, avoid, or decrease an obligation to pay
 17 or transmit money, specifically antidumping duties, to the United States.

18 196. As set forth above, in connection with the importation of saccharin to the United
 19 States in which Taiwan was identified at entry on U.S. Customs Form 7501 as the country of
 20 origin on shipments entering the United States on or after May 20, 2009, the defendants
 21 knowingly, with deliberate ignorance, or in reckless disregard for the truth, made, used, and
 22 caused to be made and used, false records and statements material to an obligation to pay or
 23 transmit money, specifically Customs duties, to the United States.

24 197. The United States was wrongfully denied payment of due and owing antidumping
 25 duties because of the acts and conduct of the defendants.

198. By reason of these false claims, the United States has sustained damages in an

1 amount to be determined at trial.

2 WHEREFORE, Relator, on behalf of the United States, demands judgment against
3 defendants as follows:

4 1. for treble damages pursuant to 31 U.S.C. § 3729(a) in an amount to be determined
5 at trial, plus an \$11,000 penalty for each false claim presented to the United States;

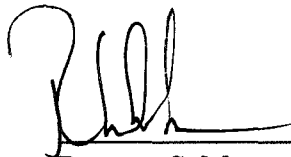
6 2. awarding costs pursuant to 31 U.S.C. § 3729(a);

7 3. that the case be tried by a jury; and

8 4. such other and further relief as is just and proper.

9 DATED this 7th day of July 2011.

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